

State of Nevada Internal Audits: Internal Audit Section

Version Date: 09/18/2013

2006145 Annual Plan

Reviewed: 3/15/2010

Description: These records document the annual plan for each section of the Division (See NRS 353A.045 (2)). The files may contain but are not limited to: Annual Plan including revisions; Summary Sheet for Executive Branch Audit Committee Meeting; Staff reports; Supporting documentation, and; Related correspondence

Retention: Retain these records for a period of five (5) calendar years from the date the plan was submitted to the Executive Branch Audit Committee. Copies of the Annual Plan may be retained longer for administrative purposes.

Disposition: Permanent: Transfer to State Archives

2006146 Annual Report

Reviewed: 9/20/2006

Description: This record series documents the annual report of accomplishments submitted to the Executive Branch Audit Committee (EBAC) in accordance with NRS 353A.065. The files may contain: Annual Reports (including reports on the Internal Audits Section, Financial Management Section and Post Review Section), Summary Sheet for Executive Branch Audit Committee Meeting, staff reports, statistical reports, report of Performance Indicators, supporting documentation and related correspondence.

Retention: Retain these records for a period of five (5) calendar years from the date the report was submitted to the Executive Branch Audit Committee. Copies of the Annual Report may be retained longer for administrative purposes.

Disposition: Permanent: Transfer to State Archives

2006147 Audit Workpapers

Reviewed: 9/20/2006

Description: This record series is used to conduct internal audits and periodic compliance reviews in accordance with NRS chapter 353A. The files contain information grouped into major categories including, but not limited to: (a) Administrative and Report File (EBAC minutes, review checklist, staffing and independence reports, etc.); (b) Survey File (General Audit Survey, Pre-audit conference, Audit process handout, request for information letters, copies of laws - regulations & policies, copies of strategic plans - mission statements - objectives & goals, etc.); (c) Detailed Survey (report); (d) Audit Risk and Audit Plan (report); (e) Testing & Evaluation; (f) Six Month Follow-Up File (audit follow-up checklist, report to EBAC, interim implementation updates from agency, etc.); (g) Annual Follow-Up File (checklist, Annual Report to Agency & DIA's Analysis and Response, agency response, etc.); (h) Other EBAC Requests; (i) LCB Audit Follow-Up File (checklist, corrective action plans, 5 month status report from agency, etc.) and supportive documentation.

Retention: Retain these records for a period of seven (7) calendar years from the date of the final audit report.

Disposition: Destroy Securely

2006148 Biennial Compliance Reports

Reviewed: 9/20/2006

Description: This record series documents the biennial reports of compliance required by NRS 353A.025. The files may consist of: biennial report of compliance by executive branch agencies to the Director of the Department of Administration (NRS 353A.025 (2)), the Director's report to the status of internal accounting and administrative controls (See NRS 353A.025 (4)) to the Director of the Legislative Counsel Bureau, the Governor and the Legislative Auditor, supporting documentation and related correspondence.

Retention: Retain these records for a period of four (4) calendar years from the date the report was submitted to the Legislative Counsel Bureau, Governor and Legislative Audit.

Disposition: Permanent: Transfer to State Archives

2006149 DIA Follow-Up Database

Reviewed: 9/20/2006

Description: This record series is used administratively to keep track of audits and compliance reviews. The data includes, but is not limited to: agency name and contact information, date of audit, date of six month report, date of compliance review, audit and review checklists, and similar data.

Retention: Update and modify these electronic records as needed, purging the database of information no longer needed

State of Nevada Internal Audits: Internal Audit Section

Version Date: 09/18/2013

Disposition: for administrative purposes.
Destroy Securely

2006162 Final Audit Reports

Reviewed: 10/11/2006

Description: This record series documents the final report of internal audits in accordance with NRS chapter 353A.

Retention: Retain these records for a period of twenty (20) calendar years from the date of the final audit report.

Disposition: Permanent: Transfer to State Archives

2006150 LCB Audit Follow-Up Database

Reviewed: 9/20/2006

Description: This record series is used administratively to keep track of Division follow-up audits of those completed by the Audit Division of the Legislative Counsel Bureau (LCB). The data includes, but is not limited to: agency name and contact information, date of LCB audit, date of DIA (Division of Internal Audit) review, audit review checklists, and similar data.

Retention: Update and modify these electronic records as needed, purging the database of information no longer needed for administrative purposes.

Disposition: Destroy Securely

2006151 LCB Audit Follow-Up Workpapers

Reviewed: 9/20/2006

Description: This record series is used to conduct follow-up audits and periodic compliance reviews on audits completed by the Audit Division of the Legislative Counsel Bureau (LCB). The files may contain: checklist, corrective action plans, copy of LCB audit report, audit follow-up matrix, 5-month status report from agency (with supportive documentation) and related correspondence.

Retention: Retain these records for a period of five (5) calendar years from the date of the final audit report.

Disposition: Destroy Securely